

SHIPPING ARRIVALS.

Touron 7th April, General.—CHINESE.
 April 10, Tatchiow, British str., 862, Curtis.
 Bangkok 4th April, Rice.—YUEN FAT
 HONG.

April 10, HLEBROK, Austrian str., 1788, R.
G. Gerold, 60, Boho 4th April, General-
SANDER & Co.

April 10, HLEBROK, British str., 1792, R. F. S.
Smith, Singapore 3rd April, General-
DOWELL, CARLSON & Co.

April 10, HLEBROK, German str., 1238,
Hennemann, Shanghai 7th April, General
STIESSMANN & Co.

April 10, NANTANG, Ger. str., 263, F. Schultze
Wahlu, Chikangung, Wocung 6th April
General-SANDER & Co.

April 10, VICTORIA, Swedish str., 282, J. A.
Halley, Singapore 3rd April, General-
MEYERSEN & Co.

CLEARANCES.

AT THE HARBOR MASTER'S OFFICE.

10TH APRIL.

G. C. Kiao, British str., for Swatow

Morse, Japanese str. for Amoy.

Anglo, German str., for Singapore.

Yang, British str., for Shanghai.

Yang, British str., for Swatow.

Ermont, British str., for Singapore.

Ermont, British str., for Shanghai.

Ermont, British str., for Kuantan.

Huang Hye Tung, British str., for Amoy.

Soulan, British str., for Bangkok.

Soulan, German str., for Saigon.

DEPARTURES.

April 10, MORGENTHAU, British ste., for Bangkok
April 10, MORGENTHAU, British ste., for Yokohama.
April 10, MENKINS, British ste., for Kobe.
April 10, AGUIA, German ste., for Hamburg.
April 10, GREENBAY, British ste., for London
April 10, KWANGSIO, Chinese ste., for Canton
April 10, KANG, British ste., for Bangkok.
April 10, MEMOR, British ste., for Kuda.
April 10, OANPA, British ste., for Shanghai.
April 10, P. C. C. K'IAO, Brit. ste., for Bangkok
April 10, WINGSAW, British ste., for Swatow.
April 10, WINGSAW, British ste., for Chong-
king.
April 10, SWITZ, British gunboat, for a cruise.

PASSENGERS.

DEPARTED.
Per *Memmut*, ste., for Shanghai—Mr. and
Mrs. Wheen and 3 children, Mrs. Lampert and
children, and the Willard Opera's Troupe
for Kobe—Rev. Hon. Canon Boersma, Hon.
and Mrs. Boersma, Mr. Rodard, Mrs. Rodard,
Capt. Leroy, Mr. and Mrs. Rosenfeld, and
major Edwards.

Per *Sachsen*, ste., for Shanghai from Bremen—
Miss E. Vogler, Miss Land, Miss Wohlfil.
Miss W. Marty and Theo. Goul. From
Hankow—Miss E. Vogler, Miss Land, Miss
J. F. Rodwald, John Lauberg, R. B.
Kung, and E. Eshelwe. From Naples—Mr.
Bergmann. From Singapore—Mr. A. E. Ochs.
From Hongkong—Messrs. F. Betz, Stoterbock,
Mickel, and C. C. C. C. C. C. C. C. C. C. C. C.
Cramer, Theodor Morri, Gulausau.
Per *Hohenlohe*, ste., for Yokohama from
Lancasterham—Mr. C. Lund. From Genoa—
Mr. and Mrs. Oshachini, Dr. J. Sato. From
Naples—Mr. von Lucin. From Hongkong—
Capt. Leroy, Mr. Nagasaki from Hong-
kong. Mr. Tschirch.

VISITORS AT HOTELS.	
HONGKONG HOUSE.	
Mr. W. G. Allen.	Mr. C. A. McCallum.
Mr. A. G. Arnold.	Mr. L. Martel.
Mr. Fred. Arnold.	Mr. J. S. Mason.
Mr. W. Bolles.	Mr. F. Manham.
Mr. J. W. Bolles.	Mr. F. S. Mee.
Mr. and Mrs. A. H. Bottenheim.	Mr. and Mrs. M. C. Mooney.
Mr. and Mrs. B. B. Bowers.	
Mr. and Mrs. Bredenberg.	Mr. Thos. Moreb.
John W. Broadbent.	Mr. A. Minnans.
Mr. and Mrs. B. Brown.	Mr. J. M. Moseley.
Mr. W. A. Campbell.	Dr. and Mrs. Matquia.
Mr. W. J. Canter.	d'Oliviera.
Mr. and Mrs. H. E. Carey.	Mr. J. W. Cliver.
Mr. F. C. Carter.	Mr. J. G. Clouston.
Mr. E. Chosselet.	Captain Palmer.
Mr. F. B. Deason.	Mr. W. Farbit.
Mr. W. A. Duff.	Mr. and Mrs. Fariboston.
Mr. J. D. Duncan.	Mr. H. Friso.
Mr. J. Easton.	Mr. M. dos Remedios.
Mr. A. Fair.	Mr. A. H. Kennis.
Mr. J. H. Fisher.	Mr. and Mrs. F. E.
Mr. W. R. Fisher.	Richards.

Mr. & Mrs. Hanshan	Mr. & Mrs. H. A. Richies
Mr. C. Harris	Mr. F. Rickman & wife
Mr. & Mrs. H. H. Hays	Mr. & Mrs. J. Royle
Major Hoffmann	Mr. and Mrs. M. A. Ryan
Dr. T. Howard	Mr. & Mrs. Ryan
N. Hoke	Mr. & Mrs. Sackdick
Mr. & Mrs. Joseph & Mrs. Hunt	Mr. Henry Smith
Mr. and Mrs. C. L. Hutchison	Mrs. J. T. Smith
Mr. J. Jackson	Miss Smith
Mr. & Mrs. J. Johnson	Mr. & Mrs. S. S. Spaulding
Mr. Morton Jones	Mr. & Mrs. Theodor
Mr. R. S. Judin	Mr. F. A. Thiele
Mr. & W. J. Kinghorn	Mr. & Mrs. F. E. Thomas
Mr. & Mrs. J. K. Kall	Mr. & Mrs. J. H. Thomas
Mr. & Mrs. E. G. Leckridge	Mr. H. B. Tomkins
Mr. & Mrs. Lloyd & 3 children	Mr. D. S. Thomson
Miss Lloyd	Mr. W. F. Walker
Mr. & Mrs. L. L. Long	Mr. & Mrs. A. Woodley
Mr. & A. L. Lyall	and 4 children
Mr. J. Crawford Lyon	Commander and Mrs. Wyley
Mr. R. E. Lyman	and 2 children & governess

MOUNT AUSTIN HOTEL

Mr. & Mrs. John Andrew	Staff Surgeon Keays, R.N.
and child	Mrs. Keays

Dr. H. W. Bissell	Mr. & Mrs. Kirch and child
Dr. & Mrs. E. E. Bushnell	Mr. & Mrs. McClean
Dr. Hart Beck	children & nurse
Dr. & Mrs. J. B. Bickel	Mr. & Mrs. Nichols and child
Dr. Henry Crawford	Mr. W. L. Muller
Dr. Spencer A. Deacon	Mr. H. F. Meyer
Dr. Dick-Melbourne	Dr. Kezen, R.M.D.
Dr. & Mrs. J. G. Dickerson	Mr. & Mrs. Negan
Dr. & Mrs. G. B. Dowdell	Mr. F. J. Norman
Dr. & Mrs. J. E. Edwards	Mr. & Mrs. Pollock
Dr. & Mrs. E. Child	Mr. Smith Allison and child
Dr. Gordon	Mr. A. Stewart
Dr. & Mrs. G. G. Gifford	Capt. Tilton
Dr. Inghall	

VESSELS IN DOCK	
ASHBURN DOCKS.—Strathairn, Ocampo.	
KOVILON DOCKS.—Tolies, Housin, Rhosina.	
M.S. Conbarion, sail; Sameralla, Frejt, Otacina.	
Amator, Amator Nord.	
Costopolitano Dock.—Teonina, Wuotian.	

TO-DAY.
Meeting of Shareholders of the Olveston
Refrid Mines, Limited, at noon.
Auction of Household Furniture, &c., by Mr.
P. L. Lammert, at 2.30 p.m.
Hito Association, 2.45 p.m.

HONGKONG HIGH-LEVEL TRAM
WAYS COMPANY, LIMITED.

TIME TABLE.

WEEK DAYS.

8.30 a.m. to 10.30 a.m. Every quarter of an hour
10.30 a.m. to 1.30 p.m. Every half hour.
1.30 p.m. to 3.30 p.m. Every quarter of an hour
3.30 p.m. to 8.00 p.m. Every quarter of an hour
Light cars at 8.45 a.m. and 9 p.m. and from 9.45 p.m.
to 11.15 p.m. every half hour.

SATURDAY.

Extra Night cars at 11.30 and 11.45 p.m.

SUNDAYS.

8.45 a.m. to 10.15 a.m. Every half hour.
10.30 a.m. and 10.40 a.m.

10.00 to 3 p.m. Every quarter of an hour
 10.00 to 10 p.m. Every quarter of an hour
 Night cars at 8.45 p.m. and 3 p.m., and from
 9.45 p.m. to 11.15 p.m., every half hour.

SPECIAL CARS.
 by arrangement at the Company's Office,
 38 & 40, Queen's Road Central.
JOHN D. HUMPHREYS & SONS,
 General Managers,
 Hongkong, 1st April 1898.

WANTED.
BOARD AND RESIDENCE for a Young
 Lady. Private Family preferred. Per-
 manency.
 Apply to "Y. Z."
 Care of Office of this Paper.
 Hongkong, 9th April, 1898.

INTIMATIONS

A. S. WATSON & CO., LIMITED.

ESTABLISHED A.D. 1841.

WINES AND SPIRITS.

ALL these are selected by our London House, bought direct at first hand, imported in wood and bottled by ourselves, thus saving all intermediaries profit, and enabling us to supply the best goods at MODERATE PRICES.

PRICE LISTS, with Full Details, to be sent on Application.

PORT after removal should be rested a month before use. When required for drinking at once it should be ordered to be decanted at the Dispensary before being sent out.

SHERREY—Excellent Dinner and After Dinner Wines of very superior Vintage. All are true Xeres Wines.

CLARET—Our Claret, including the lowest priced, are guaranteed to be the genuine product of the vine of the grape and not artificially made from raisins and currants, as is generally the case with Cheap Wines.

BRANDY—All our Brandy is guaranteed to be pure Cognac, the difference in price being merely a question of age and vintage.

WHISKY—All our Whisky is of excellent quality and of greater age than most brands in the market. The Scotch Whisky marked "B" is universally popular, and is pronounced by the best local connoisseurs to be superior to any other brand in the Hongkong market.

We only guarantee our Wines and Spirits to be genuine when bought direct from us in the Colony or from our authorized Agents at the Coast Ports.

A. S. WATSON & CO., LIMITED.

THE HONGKONG DISPENSARY.
Hongkong, 9th January, 1896.

NOTICE TO CORRESPONDENTS.

ONLY communications relating to the news columns should be addressed to THE EDITOR.
Correspondents must forward their names and address with communications addressed to the Editor, not for publication, but as evidence of good faith.

All letters for publication should be written on one side of the paper only.

No anonymous or signed communications that have already appeared in other papers will be inserted.

Orders for extra copies of DAILY PRESS should be sent before 11 a.m. on day of publication. After that hour the price is double. Only supplied for Cash.
P.O. Box 25. Telephone No. 12.

The Daily Press.

HONGKONG, APRIL 11th, 1896.

THE recently published memorandum on the military contribution submitted by the unofficial members of the Legislative Council for the consideration of the Secretary of State appears to be somewhat weakened in the force of its argument by too great refinement. The Home Government will not trouble itself to split fractions with the colony in order to secure nicety of adjustment in connection with the levy of 17½ per cent. on our revenue. This levy, it has been decided, is to be made on the gross revenue of the colony, less premium on land sales. The point to be contended for is that municipal revenue should be excepted and that the whole force of the attack should be directed. As to small amounts saved as revenue which do not represent *hard* funds receipts, that is a question of bookkeeping which should be seen to by the local Government. If the approval of Downing Street is necessary for any change to be made in the system of keeping the accounts in order to arrive at truer results it would not doubt be readily granted if applied for, but to pick out this or that item as being properly exempt from computation in connection with the military contribution, except on the one ground that it is part of the municipal revenue, or, as in the case of the postal revenue, that it is not all colonial, seems calculated to divert attention from the main point at issue. The unofficial members, in addition to claiming exemption for the municipal revenue, claim that the 17½ per cent. should be calculated on the general revenue of the colony less the amount recently raised to defray the military contribution itself, otherwise the colony is paying not only on its ordinary revenue, but in addition on the amount of extra revenue specially raised to defray the military contribution itself. We do not think there is any probability of this claim being admitted. There is no special tax raised to provide funds for the payment of the military contribution. What the claim amounts to, therefore, is that from the total revenue 17½ per cent. should in the first place be deducted, and that 17½ per cent. should then be levied on the sum remaining. That is quite a novel view in finance and although there may be much to be said in its favour as a matter of theory there is no prospect of its being accepted in practice. In dealing with the postal revenue the unofficial members are on firmer ground. It is pointed out that the Post Office is an Imperial establishment in fact, if not in name, and is also an international institution in so far as it works in connection with the Postal Union; it has branches outside of the colony in various parts of China; it derives a revenue from

them and delays certain expenditure on their account; a large portion of the Post Office revenue (so called) is collected on account of the Imperial Government or of the Postal Union, and brings no profit to the colony whatever; such monies form no portion of the revenue of the colony and ought to be thrown out of account, it is submitted, in the calculation of the gross revenue taxable for the military expenses. The gross revenue from the Post Office is considerable, but the net revenue is small. Last year the postal revenue amounted to \$244,449 and the expenditure to \$194,240. The 17½ per cent. for military contribution ought clearly to be reckoned only on the net revenue of \$50,000, not on the gross revenue, a large portion of which is not colonial revenue at all, being collected outside the colony and spent outside the colony.

The next point made is that several of the departments are charged for the convenient keeping of the water account, with annual sums for the water they consume and that these ought not to be reckoned as revenue. The ground to be taken in reference to that is that the water rate as a whole is municipal revenue and ought to be entirely exempt from the military contribution, but if this is not conceded the Government should arrange its bookkeeping on such a system as not to swell the revenue by fictitious receipts introduced only for departmental convenience. It would be quite hopeless, to expect the home Government to make a rebate from the military contribution in respect of a hundred dollars' worth of water consumed by this or that department. It is next urged that "there are other items to the amount of about \$46,000 classed last year and in former years as 'appropriations in aid,' and which were deducted from the gross expenditure in order to arrive at the amount of revenue to be raised, but which were used this year to swell the gross revenue. These are not in any true sense 'revenue at all.' The remedy for that is to revert to the system of bookkeeping which prevailed last year in respect to these items. The Secretary of State in his despatch of the 27th June, 1895, said:—"It is understood that the revenue on which the per centage will be taken shall include the 'gross receipts from all sources which are now brought into account as revenue, with one exception, viz., the proceeds of land sales.' Items which were not brought into account as revenue last year ought not, therefore, to be so brought into account now and ought not to be charged with the per centage for the military contribution. It is urged in the next paragraph of the memorandum that "There is another noteworthy item which ought to be deducted from the 'gross total.' The Colonial Secretary estimates that during the year 1895 the Treasury will have to refund to the payers some \$16,000 out of revenue received, i.e., that the revenue to be received will be some \$16,000 less in fact than he estimates it at. These \$16,000 should clearly be deducted."

As to the equity of that, there can be no doubt, but in face of the Secretary of State's declaration that the percentage is to be levied on the gross revenue there is little prospect of getting it levied only on the net revenue. Something, however, might possibly be done to avoid swelling the gross revenue by the collection of money which has subsequently to be refunded. Rates, for instance, are collected quarterly in advance and if a house is empty for any period of the quarter are refunded; if the collection were made monthly the refunds would be largely reduced.

The final paragraph of the memorandum argues that "the monies raised annually for the payment of interest on loans and for the purpose of maintaining sinking funds for repayment of these loans ought not to be made liable to the military tax. Such loans were raised on the security of the colony's capital in land unsold, in its 'waterworks, markets, &c., and are part of its capital. The revenues now raised from the water rates, central market, &c., are charged specifically with the 'payment of debt' incurred in respect of the waterworks, market, &c., and with the interest on the loan. The amounts so collected are not ordinary but extraordinary revenue, and will cease and determine when the specific purposes for which they were imposed have been accomplished. The Government is bound by a distinct agreement in respect of the light dues, which interfere with the complete freedom of the Port. If there is any profit to the colony after payment of interest and after provision of sinking funds, that is revenue and clearly liable, but otherwise not."

This reasoning is sound, but, as already remarked, the military tax is leviable on the gross revenue, not on the net revenue only. Had the colony possessed a Municipal Council the loans would have been municipal loans and the revenue raised to pay interest upon them would be municipal revenue and therefore exempt from the military tax. The want of a Municipal Council not only deprives the colony of the improved administration that might be expected if the ratepayers had the management of their own affairs, but it also entails a severe pecuniary loss. The colony, however, is entitled, irrespective of its exemption of municipal revenue from the military contribution, but the exemption should be claimed simply on the ground that the plans of revenue in question are municipal and not general, not because the revenue is required to pay interest on loans raised for specific purposes. The latter contention opens the door to endless argument and so weakens the case for the colony, whereas when exemption of municipal revenue is claimed as such the colony is on sure ground and must, we think, succeed in the long run.

There were five cases of bubonic plague yesterday.

The Japanese Consulate of Amoy was opened on the 23rd March.

The *Ran Loo* steamer, *Belvedere*, from Amoy and Loo, left Singapore on the 8th inst. for this port.

The *N. P.* steamer *Victoria* arrived at Yokohama on the 9th inst. and was to sail for this port via ports of call yesterday.

The *George* went into dock yesterday morning.

The meeting of the Duty Free Co., limited, which was to have been held today, has been postponed.

On our sixth page will be found the opening chapter to a new tale by G. Manville Penn, entitled "Curled by a Fortune."

The *C. N.* steamer *Taiyuan*, from Australian ports, left Port Darwin on Thursday morning, and is expected about Sunday, the 10th inst.

The *N. D. L.* steamer *Prinzess*, with the German mail, left Hongkong on the 21st March, arriving in Colombo yesterday morning.

The *P. M.* steamer *City of Rio de Janeiro*, with mails, &c., from Yokohama, sailed this morning for the 23rd inst., arriving at San Francisco on the 9th inst.

The Emperor of Japan has signified his intention to present to each member of the Privy Council a set of gold pens, in recognition of services rendered to the nation during the war.

The *O. & C.* steamer *Deluge*, with mails, &c., from Honolulu, has arrived at Yokohama, and leaves for this port via Nagasaki this morning at daylight.

The *Hogge* News says:—Just a year ago the *Zealand* more took passengers to Fomosa at 20 yen each and cargo at 17 yen per ton. Now there are eleven steamers on this service and the rates have fallen to 12 yen and 5 yen respectively.

It may not be generally known, writes a Calcutta paper, that a certain tea garden in the Doon district, managed by Mr. Chapman, has three assistants, appointed by the Government, to inspect the tea. The Commission is quite an accidental one.

To-morrow morning, between 9 and 10.30 o'clock, the steam launch *Pygmy*, carrying the *Belvedere*, will call alongside any vessel waiting the morning post, to convey men ashore to 11 a.m. service at St. Peter's (Seamen's) Church, returning about 12.30.

The Admiralty has sanctioned an improved plan of salaries to the engineering and construction staff at the London establishment and at the dockyards, to come into force from the 1st April. At Hongkong the chief engineer's salary is £2,500 and the second £1,500 and the third £1,000.

A Tokyo press despatch of the 1st April says:—The solemn ceremony of consecration to the ancestors of the Emperor and the nation's victory took place today at the Kasai-kojima, the temple near the Palace for ancestral worship. His Imperial Majesty was not present in person, but was represented.

The *Hogge* News says:—Work was commenced last November by the Fomosa Light House Board upon several new lanterns. Capes Paki and Bilo in Fomosa itself will be lit; three lights are to be fixed on the Okinawa Islands, and four on the Ryukyu Islands. The Iyama Light House (one of the Okinawa Islands) will be the largest in Japan, being 100 feet high.

Admiral McClure, the Commander of the Chinese naval force during the war between China and Japan, is expected to arrive in Hongkong on the 24th inst. He is reported to be a man of great energy and ability, and is expected to be a valuable asset to the Chinese navy.

The Russian ironclad cruiser *Rurik* and the cruiser *Dmitri Donkoi*, coming from the Pireus, on their way to the Far East, arrived at Ceylon on the 24th March from Port Said. They are expected to arrive in Hongkong on the 28th inst.

The *Dmitri Donkoi*, which has already passed through the Suez Canal, is a vessel of 8,000 tons and 7,000 horse power, with an armament of 32 guns. The first is an ordinary modern vessel, but the second is an older type and was launched at St. Petersburg as far back as 1883.

It appears that the news of the anticipated disturbance at Canton in connection with the new land scheme for the regulation of the boat traffic in the river, has been exaggerated. The Home Government will not trouble itself to split fractions with the colony in order to secure nicety of adjustment in connection with the levy of 17½ per cent. on our revenue. This levy, it has been decided, is to be made on the gross revenue of the colony, less premium on land sales. The point to be contended for is that municipal revenue should be excepted and that the whole force of the attack should be directed. As to small amounts saved as revenue which do not represent *hard* funds receipts, that is a question of bookkeeping which should be seen to by the local Government. If the approval of Downing Street is necessary for any change to be made in the system of keeping the accounts in order to arrive at truer results it would not doubt be readily granted if applied for, but to pick out this or that item as being properly exempt from computation in connection with the military contribution, except on the one ground that it is part of the municipal revenue, or, as in the case of the postal revenue, that it is not all colonial, seems calculated to divert attention from the main point at issue. The unofficial members, in addition to claiming exemption for the municipal revenue, claim that the 17½ per cent. should be calculated on the general revenue of the colony less the amount recently raised to defray the military contribution itself, otherwise the colony is paying not only on its ordinary revenue, but in addition on the amount of extra revenue specially raised to defray the military contribution itself. We do not think there is any probability of this claim being admitted. There is no special tax raised to provide funds for the payment of the military contribution. What the claim amounts to, therefore, is that from the total revenue 17½ per cent. should in the first place be deducted, and that 17½ per cent. should then be levied on the sum remaining. That is quite a novel view in finance and although there may be much to be said in its favour as a matter of theory there is no prospect of its being accepted in practice. In dealing with the postal revenue the unofficial members are on firmer ground. It is pointed out that the Post Office is an Imperial establishment in fact, if not in name, and is also an international institution in so far as it works in connection with the Postal Union; it has branches outside of the colony in various parts of China; it derives a revenue from

them and delays certain expenditure on their account; a large portion of the Post Office revenue (so called) is collected on account of the Imperial Government or of the Postal Union, and brings no profit to the colony whatever; such monies form no portion of the revenue of the colony and ought to be thrown out of account, it is submitted, in the calculation of the gross revenue taxable for the military expenses. The gross revenue from the Post Office is considerable, but the net revenue is small. Last year the postal revenue amounted to \$244,449 and the expenditure to \$194,240. The 17½ per cent. for military contribution ought clearly to be reckoned only on the net revenue of \$50,000, not on the gross revenue, a large portion of which is not colonial revenue at all, being collected outside the colony and spent outside the colony.

The next point made is that several of the departments are charged for the convenient keeping of the water account, with annual sums for the water they consume and that these ought not to be reckoned as revenue. The ground to be taken in reference to that is that the water rate as a whole is municipal revenue and ought to be entirely exempt from the military contribution, but if this is not conceded the Government should arrange its bookkeeping on such a system as not to swell the revenue by fictitious receipts introduced only for departmental convenience. It would be quite hopeless, to expect the home Government to make a rebate from the military contribution in respect of a hundred dollars' worth of water consumed by this or that department. It is next urged that "there are other items to the amount of about \$46,000 classed last year and in former years as 'appropriations in aid,' and which were deducted from the gross expenditure in order to arrive at the amount of revenue to be raised, but which were used this year to swell the gross revenue. These are not in any true sense 'revenue at all.' The remedy for that is to revert to the system of bookkeeping which prevailed last year in respect to these items. The Secretary of State in his despatch of the 27th June, 1895, said:—"It is understood that the revenue on which the per centage will be taken shall include the 'gross receipts from all sources which are now brought into account as revenue, with one exception, viz., the proceeds of land sales.' Items which were not brought into account as revenue last year ought not, therefore, to be so brought into account now and ought not to be charged with the per centage for the military contribution. It is urged in the next paragraph of the memorandum that "There is another noteworthy item which ought to be deducted from the 'gross total.' The Colonial Secretary estimates that during the year 1895 the Treasury will have to refund to the payers some \$16,000 out of revenue received, i.e., that the revenue to be received will be some \$16,000 less in fact than he estimates it at. These \$16,000 should clearly be deducted."

As to the equity of that, there can be no doubt, but in face of the Secretary of State's declaration that the percentage is to be levied on the gross revenue there is little prospect of getting it levied only on the net revenue. Something, however, might possibly be done to avoid swelling the gross revenue by the collection of money which has subsequently to be refunded. Rates, for instance, are collected quarterly in advance and if a house is empty for any period of the quarter are refunded; if the collection were made monthly the refunds would be largely reduced.

The final paragraph of the memorandum argues that "the monies raised annually for the payment of interest on loans and for the purpose of maintaining sinking funds for repayment of these loans ought not to be made liable to the military tax. Such loans were raised on the security of the colony's capital in land unsold, in its 'waterworks, markets, &c., and are part of its capital. The revenues now raised from the water rates, central market, &c., are charged specifically with the 'payment of debt' incurred in respect of the waterworks, market, &c., and with the interest on the loan. The amounts so collected are not ordinary but extraordinary revenue, and will cease and determine when the specific purposes for which they were imposed have been accomplished. The Government is bound by a distinct agreement in respect of the light dues, which interfere with the complete freedom of the Port. If there is any profit to the colony after payment of interest and after provision of sinking funds, that is revenue and clearly liable, but otherwise not."

This reasoning is sound, but, as already remarked, the military tax is leviable on the gross revenue, not on the net revenue only. Had the colony possessed a Municipal Council the loans would have been municipal loans and the revenue raised to pay interest upon them would be municipal revenue and therefore exempt from the military tax. The want of a Municipal Council not only deprives the colony of the improved administration that might be expected if the ratepayers had the management of their own affairs, but it also entails a severe pecuniary loss. The colony, however, is entitled, irrespective of its exemption of municipal revenue from the military contribution, but the exemption should be claimed simply on the ground that the plans of revenue in question are municipal and not general, not because the revenue is required to pay interest on loans raised for specific purposes. The latter contention opens the door to endless argument and so weakens the case for the colony, whereas when exemption of municipal revenue is claimed as such the colony is on sure ground and must, we think, succeed in the long run.

There were five cases of bubonic plague yesterday.

The Japanese Consulate of Amoy was opened on the 23rd March.

The *Ran Loo* steamer, *Belvedere*, from Amoy and Loo, left Singapore on the 8th inst. for this port.

The *N. P.* steamer *Victoria* arrived at Yokohama on the 9th inst. and was to sail for this port via ports of call yesterday.

Speaking at the annual meeting of the Sanitary Association on the 7th March, Mr. B. W. Watson, M.P., said:—There was no country in the world which could be said to be free from disease. The only way to prevent disease was by the sanitary inspection of the water supply. The sanitary inspection of the water supply was the only way to prevent disease. The sanitary inspection of the water supply was the only way to prevent disease.

On this side of the globe, as far as the sanitary inspection of the water supply is concerned, the list of diseases is in general order. The list of diseases is in general order. The list of diseases is in general order. The list of diseases is in general order. The list of diseases is in general order.

(1) Acute (2) Chronic (3) Deleterious (4) Contagious (5) Epidemic (6) Endemic (7) Sporadic (8) Seasonal (9) Periodic (10) Recurrent (11) Progressive (12) Degenerative (13) Constitutional (14) Hereditary (15) Acquired (16) Infectious (17) Non-infectious (18) Bacterial (19) Fungal (20) Parasitic (21) Viral (22) Protozoan (23) Helminth (24) Arthropod (25) Insect (26) Mammalian (27) Avian (28) Reptilian (29) Amphibian (30) Fish (31) Marine (32) Freshwater (33) Terrestrial (34) Aquatic (35) Aerial (36) Subterranean (37) Domestic (38) Wild (39) Tame (40) Feral (41) Domesticated (42) Undomesticated (43) Cultivated (44) Uncultivated (45) Domesticated (46) Undomesticated (47) Cultivated (48) Uncultivated (49) Domesticated (50) Undomesticated (51) Cultivated (52) Uncultivated (53) Domesticated (54) Undomesticated (55) Cultivated (56) Uncultivated (57) Domesticated (58) Undomesticated (59) Cultivated (60) Uncultivated (61) Domesticated (62) Undomesticated (63) Cultivated (64) Uncultivated (65) Domesticated (66) Undomesticated (67) Cultivated (68) Uncultivated (69) Domesticated (70) Undomesticated (71) Cultivated (72) Uncultivated (73) Domesticated (74) Undomesticated (75) Cultivated (76) Uncultivated (77) Domesticated (78) Undomesticated (79) Cultivated (80) Uncultivated (81) Domesticated (82) Undomesticated (83) Cultivated (84) Uncultivated (85) Domesticated (86) Undomesticated (87) Cultivated (88) Uncultivated (89) Domesticated (90) Undomesticated (91) Cultivated (92) Uncultivated (93) Domesticated (94) Undomesticated (95) Cultivated (96) Uncultivated (97) Domesticated (98) Undomesticated (99) Cultivated (100) Uncultivated (101) Domesticated (102) Undomesticated (103) Cultivated (104) Uncultivated (105) Domesticated (106) Undomesticated (107) Cultivated (108) Uncultivated (109) Domesticated (110) Undomesticated (111) Cultivated (112) Uncultivated (113) Domesticated (114) Undomesticated (115) Cultivated (116) Uncultivated (117) Domesticated (118) Undomesticated (119) Cultivated (120) Uncultivated (121) Domesticated (122) Undomesticated (123) Cultivated (124) Uncultivated (125) Domesticated (126) Undomesticated (127) Cultivated (128) Uncultivated (129) Domesticated (130) Undomesticated (131) Cultivated (132) Uncultivated (133) Domesticated (134) Undomesticated (135) Cultivated (136) Uncultivated (137) Domesticated (138) Undomesticated (139) Cultivated (140) Uncultivated (141) Domesticated (142) Undomesticated (143) Cultivated (144) Uncultivated (145) Domesticated (146) Undomesticated (147) Cultivated (148) Uncultivated (149) Domesticated (150) Undomesticated (151) Cultivated (152) Uncultivated (153) Domesticated (154) Undomesticated (155) Cultivated (156) Uncultivated (157) Domesticated (158) Undomesticated (159) Cultivated (160) Uncultivated (161) Domesticated (162) Undomesticated (163) Cultivated (164) Uncultivated (165) Domesticated (166) Undomesticated (167) Cultivated (168) Uncultivated (169) Domesticated (170) Undomesticated (171) Cultivated (172) Uncultivated (173) Domesticated (174) Undomesticated (175) Cultivated (176) Uncultivated (177) Domesticated (178) Undomesticated (179) Cultivated (180) Uncultivated (181) Domesticated (182) Undomesticated (183) Cultivated (184) Uncultivated (185) Domesticated (186) Undomesticated (187) Cultivated (188) Uncultivated (189) Domesticated (190) Undomesticated (191) Cultivated (192) Uncultivated (193) Domesticated (194) Undomesticated (195) Cultivated (196) Uncultivated (197) Domesticated (198) Undomesticated (199) Cultivated (200) Uncultivated (201) Domesticated (202) Undomesticated (203) Cultivated (204) Uncultivated (205) Domesticated (206) Undomesticated (207) Cultivated (208) Uncultivated (209) Domesticated (210) Undomesticated (211) Cultivated (212) Uncultivated (213) Domesticated (214) Undomesticated (215) Cultivated (216) Uncultivated (217) Domesticated (218) Undomesticated (219) Cultivated (220) Uncultivated (221) Domesticated (222) Undomesticated (223) Cultivated (224) Uncultivated (225) Domesticated (226) Undomesticated (227) Cultivated (228) Uncultivated (229) Domesticated (230) Undomesticated (231) Cultivated (232) Uncultivated (233) Domesticated (234) Undomesticated (235) Cultivated (236) Uncultivated (237) Domesticated (238) Undomesticated (239) Cultivated (240) Uncultivated (241) Domesticated (242) Undomesticated (243) Cultivated (244) Uncultivated (245) Domesticated (246) Undomesticated (247) Cultivated (248) Uncultivated (249) Domesticated (250) Undomesticated (251) Cultivated (252) Uncultivated (253) Domesticated (254) Undomesticated (255) Cultivated (256) Uncultivated (257) Domesticated (258) Undomesticated (259) Cultivated (260) Uncultivated (261) Domesticated (262) Undomesticated (263) Cultivated (264) Uncultivated (265) Domesticated (266) Undomesticated (267) Cultivated (268) Uncultivated (269) Domesticated (270) Undomesticated (271) Cultivated (272) Uncultivated (273) Domesticated (274) Undomesticated (275) Cultivated (276) Uncultivated (277) Domesticated (278) Undomesticated (279) Cultivated (280) Uncultivated (281) Domesticated (282) Undomesticated (283) Cultivated (284) Uncultivated (285) Domesticated (286) Undomesticated (287) Cultivated (288) Uncultivated (289) Domesticated (290) Undomesticated (291) Cultivated (292) Uncultivated (293) Domesticated (294) Undomesticated (295) Cultivated (296) Uncultivated (297) Domesticated (298) Undomesticated (299) Cultivated (300) Uncultivated (301) Domesticated (302) Undomesticated (303) Cultivated (304) Uncultivated (305) Domesticated (306) Undomesticated (307) Cultivated (308) Uncultivated (309) Domesticated (310) Undomesticated (311) Cultivated (312) Uncultivated (313) Domesticated (314) Undomesticated (315) Cultivated (316) Uncultivated (317) Domesticated (318) Undomesticated (319) Cultivated (320) Uncultivated (321) Domesticated (322) Undomesticated (323) Cultivated (324) Uncultivated (325) Domesticated (326) Undomesticated (327) Cultivated (328) Uncultivated (329) Domesticated (330) Undomesticated (331) Cultivated (332) Uncultivated (333) Domesticated (334) Undomesticated (335) Cultivated (336) Uncultivated (337) Domesticated (338) Undomesticated (339) Cultivated (340) Uncultivated (341) Domesticated (342) Undomesticated (343) Cultivated (344) Uncultivated (345) Domesticated (346) Undomesticated (347) Cultivated (348) Uncultivated (349) Domesticated (350) Undomesticated (351) Cultivated (352) Uncultivated (353) Domesticated (354) Undomesticated (355) Cultivated (356) Uncultivated (357) Domesticated (358) Undomesticated (359) Cultivated (360) Uncultivated (361) Domesticated (362) Undomesticated (363) Cultivated (364) Uncultivated (365) Domesticated (366) Undomesticated (367) Cultivated (368) Uncultivated (369) Domesticated (370) Undomesticated (371) Cultivated (372) Uncultivated (373) Domesticated (374) Undomesticated (375) Cultivated (376) Uncultivated (377) Domesticated (378) Undomesticated (379) Cultivated (380) Uncultivated (381) Domesticated (382) Undomesticated (383) Cultivated (384) Uncultivated (385) Domesticated (386) Undomesticated (387) Cultivated (388) Uncultivated (389) Domesticated (390) Undomesticated (391) Cultivated (392) Uncultivated (393) Domesticated (394) Undomesticated (395) Cultivated (396) Uncultivated (397) Domesticated (398) Undomesticated (399) Cultivated (400) Uncultivated (401) Domesticated (402) Undomesticated (403) Cultivated (404) Uncultivated (405) Domesticated (406) Undomesticated (407) Cultivated (408) Uncultivated (409) Domesticated (410) Undomesticated (411) Cultivated (412) Uncultivated (413) Domesticated (414) Undomesticated (415) Cultivated (416) Uncultivated (417) Domesticated (418) Undomesticated (419) Cultivated (420) Uncultivated (421) Domesticated (422) Undomesticated (423) Cultivated (424) Uncultivated (425) Domesticated (426) Undomesticated (427) Cultivated (428) Uncultivated (429) Domesticated (430) Undomesticated (431) Cultivated (432) Uncultivated (433) Domesticated (434) Undomesticated (435) Cultivated (436) Uncultivated (437) Domesticated (438) Undomesticated (439) Cultivated (440) Uncultivated (441) Domesticated (442) Undomesticated (443) Cultivated (444) Uncultivated (445) Domesticated (446) Undomesticated (447) Cultivated (448) Uncultivated (449) Domesticated (450) Undomesticated (451) Cultivated (452) Uncultivated (453) Domesticated (454) Undomesticated (455) Cultivated (456) Uncultivated (457) Domesticated (458) Undomesticated (459) Cultivated (460) Uncultivated (461) Domesticated (462) Undomesticated (463) Cultivated (464) Uncultivated (465) Domesticated (466) Undomesticated (467) Cultivated (468) Uncultivated (469) Domesticated (470) Undomesticated (471) Cultivated (472) Uncultivated (473) Domesticated (474) Undomesticated (475) Cultivated (476) Uncultivated (477) Domesticated (478) Undomesticated (479) Cultivated (480) Uncultivated (481) Domesticated (482) Undomesticated (483) Cultivated (484) Uncultivated (485) Domesticated (486) Undomesticated (487) Cultivated (488) Uncultivated (489) Domesticated (490) Undomesticated (491) Cultivated (492) Uncultivated (493) Domesticated (494) Undomesticated (495) Cultivated (496) Uncultivated (497) Domesticated (498) Undomesticated (499) Cultivated (500) Uncultivated (501) Domesticated (502) Undomesticated (503) Cultivated (504) Uncultivated (505) Domesticated (506) Undomesticated (507) Cultivated (508) Uncultivated (509) Domesticated (510) Undomesticated (511) Cultivated (512) Uncultivated (513) Domesticated (514) Undomesticated (515) Cultivated (516) Uncultivated (517) Domesticated (518) Undomesticated (519) Cultivated (520) Uncultivated (521) Domesticated (522) Undomesticated (523) Cultivated (524) Uncultivated (525) Domesticated (526) Undomesticated (527) Cultivated (528) Uncultivated (529) Domesticated (530) Undomesticated (531) Cultivated (532) Uncultivated (533) Domesticated (534) Undomesticated (535) Cultivated (536) Uncultivated (537) Domesticated (538) Undomesticated (539) Cultivated (540) Uncultivated (541) Domesticated (542) Undomesticated (543) Cultivated (544) Uncultivated (545) Domesticated (546) Undomesticated (547) Cultivated (548) Uncultivated (549) Domesticated (550) Undomesticated (551) Cultivated (552) Uncultivated (553) Domesticated (554) Undomesticated (555) Cultivated (556) Uncultivated (557) Domesticated (558) Undomesticated (559) Cultivated (560) Uncultivated (561) Domesticated (562) Undomesticated (563) Cultivated (564) Uncultivated (565) Domesticated (566) Undomesticated (567) Cultivated (568) Uncultivated (569) Domesticated (570) Undomesticated (571) Cultivated (572) Uncultivated (573) Domesticated (574) Undomesticated (575) Cultivated (576) Uncultivated (577) Domesticated (578) Undomesticated (579) Cultivated (580) Uncultivated (581) Domesticated (582) Undomesticated (583) Cultivated (584) Uncultivated (585) Domesticated (586) Undomesticated (587) Cultivated (588) Uncultivated (589) Domesticated (590) Undomesticated (591) Cultivated (592) Uncultivated (593) Domesticated (594) Undomesticated (595) Cultivated (596) Uncultivated (597) Domesticated (598) Undomesticated (599) Cultivated (600) Uncultivated (601) Domesticated (602) Undomesticated (603) Cultivated (604) Uncultivated (605) Domesticated (606) Undomesticated (607) Cultivated (608) Uncultivated (609) Domesticated (610) Undomesticated (611) Cultivated (612) Uncultivated (613) Domesticated (614) Undomesticated (615) Cultivated (616) Uncultivated (617) Domesticated (618) Undomesticated (619) Cultivated (620) Uncultivated (621) Domesticated (622) Undomesticated (623) Cultivated (624) Uncultivated (625) Domesticated (626) Undomesticated (627) Cultivated (628) Uncultivated (629) Domesticated (630) Undomesticated (631) Cultivated (632) Uncultivated (633) Domesticated (634) Undomesticated (635) Cultivated (636) Uncultivated (637) Domesticated (638) Undomesticated (639) Cultivated (640) Uncultivated (641) Domesticated (642) Undomesticated (643) Cultivated (644) Uncultivated (645) Domesticated (646) Undomesticated (647) Cultivated (648) Uncultivated (649) Domesticated (650) Undomesticated (651) Cultivated (65

